

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :				
(a)	Net Sales	1,630.05	1,947.09	1,786.75	7,029.75
(b)	Other Operating Income	2.23	20.66	5.31	38.84
2	Other Income	14.62	14.36	13.54	39.26
3	Total Income	1,646.90	1,982.11	1,805.60	7,107.85
4	Expenses :				
(a)	Cost of materials consumed	372.50	411.82	391.75	1,548.15
(b)	Purchases of stock-in-trade	290.34	365.23	341.00	1,389.36
(c)	Changes in inventories	(87.78)	105.66	(29.71)	(17.30)
(d)	Power and fuel	290.88	267.27	352.26	1,186.26
(e)	Freight outward	227.09	249.37	251.72	938.19
(f)	Other manufacturing expenses	129.30	145.49	86.23	454.87
(g)	Employee benefits expense	129.49	126.58	134.74	512.62
(h)	Finance costs	49.23	45.87	42.88	170.55
(i)	Depreciation, amortisation and impairment expense	101.72	113.23	82.66	370.77
(j)	Other expenses	144.74	173.09	138.36	601.46
5	Total Expenses	1,647.51	2,003.61	1,791.89	7,154.93
6	Profit / (Loss) before Exceptional items and Tax	(0.61)	(21.50)	13.71	(47.08)
7	Exceptional Items (Refer note no. 2)	-	5.51	-	(242.55)
8	Profit / (Loss) before Tax	(0.61)	(27.01)	13.71	195.47
9	Tax expenses :				
	Current Tax	(0.18)	(32.49)	-	25.71
	Deferred Tax	0.04	27.72	3.45	6.67
	Adjustment of tax relating to earlier periods	-	(22.09)	-	(27.16)
10	Net Profit / (Loss) for the period after Tax	(0.47)	(0.15)	10.26	190.25
11	Other Comprehensive Income				
	Items that will not be re-classified to Profit or Loss	(1.48)	(6.38)	0.22	(6.22)
	Income tax relating to items that will not be re-classified to Profit or Loss	0.37	1.61	(0.06)	1.57
12	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(1.58)	(4.92)	10.42	185.60
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
14	Other Equity				887.64
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	(0.01)	(0.00)	0.20	3.78

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI



Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 9, 2024. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

₹ Crores:

Sr. No.	Particulars	Quarter ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2023
		Unaudited	Audited	Unaudited	Audited
1	Provision for insurance claim receivable	-	-	-	58.94
2	Provision for entry tax matter	-	-	-	55.77
3	Provision for electricity cess matter	-	-	-	27.71
4	Provision for VAT matter	-	5.51	-	5.51
5	Gain from transfer of Andhra Pradesh project	-	-	-	(390.48)
	Total	-	5.51	-	(242.55)

During the year ended March 31, 2024, the Company had conducted a comprehensive review of the matters under litigation. Considering the protracted nature of the litigations mentioned in serial no (1) to (4), the Company had reassessed the status and had recorded provision of ₹ 147.93 Crores.

Also, during the year ended March 31, 2024, vide agreements dated July 13, 2023, the Company had transferred the mining lease and sold certain freehold land parcels, etc. with regard to Andhra Pradesh project, to The Ramco Cements Limited, and had recognised a gain of ₹ 390.48 Crores.

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,116.37	1,142.84	1,237.88	1,142.84
ii	Net Worth (₹ Crores)	1,389.42	1,391.00	1,215.82	1,391.00
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) (Net profit after exceptional item & tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans))	1.95	2.30	1.16	1.98
v	Interest Service Coverage Ratio (times) (Profit (including exceptional items) before Depreciation, Interest and Tax / Interest)	3.85	3.67	3.64	4.89
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.80	0.82	1.02	0.82
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.94	0.96	0.92	0.96
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	-7.92	-11.58	-7.91	-11.58
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.45%	1.06%	0.05%	1.29%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	52.05%	50.93%	51.39%	50.93%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	19.57%	20.21%	24.38%	20.21%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	10.09	11.50	11.01	10.85
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	13.96	17.16	18.05	17.69
xiv	Operating Margin (%) (Profit before depreciation, interest, exceptional item and Tax less other income / Sales of products and services)	8.33%	6.33%	7.04%	6.47%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-0.03%	-0.01%	0.57%	2.71%

- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published year to date figures upto December 31, 2023.
- Figures of the previous periods have been regrouped wherever necessary.

Place : Mumbai
Date : August 9, 2024



For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue				
	a) Cement	773.44	906.87	910.50	3,318.20
	b) HRJ	509.85	676.69	519.81	2,305.59
	c) RMC	353.32	394.03	366.04	1,471.49
	Total	1,636.61	1,977.59	1,796.35	7,095.28
	Less : Inter Segment Revenue	4.33	9.84	4.29	26.69
	Total Revenue from operations	1,632.28	1,967.75	1,792.06	7,068.59
2	Segment Results				
	a) Cement (Refer note no. 2 below)	49.74	(18.33)	63.06	335.82
	b) HRJ	(12.09)	13.04	(15.42)	5.55
	c) RMC	3.13	10.01	(4.39)	(13.89)
	Total	40.78	4.72	43.25	327.48
	Less : (i) Finance costs	49.23	45.87	42.88	170.55
	(ii) Other Un-allocable expenditure net of un-allocable income	(7.84)	(14.14)	(13.34)	(38.54)
	Total Profit / (Loss) before Tax	(0.61)	(27.01)	13.71	195.47
		As at June 30, 2024 Unaudited	As at March 31, 2024 Audited	As at June 30, 2023 Unaudited	As at March 31, 2024 Audited
3	Segment Assets				
	a) Cement	2,863.66	2,785.75	2,935.61	2,785.75
	b) HRJ	1,305.56	1,319.71	1,193.22	1,319.71
	c) RMC	776.21	781.82	536.81	781.82
	d) Unallocated	759.08	769.03	412.75	769.03
	Total	5,704.51	5,656.31	5,078.39	5,656.31
4	Segment Liabilities				
	a) Cement	1,801.44	1,734.27	1,601.91	1,734.27
	b) HRJ	671.18	695.11	621.86	695.11
	c) RMC	652.51	619.17	346.87	619.17
	d) Unallocated	1,189.96	1,216.76	1,291.93	1,216.76
	Total	4,315.09	4,265.31	3,862.57	4,265.31
5	Capital Employed				
	a) Cement	1,062.22	1,051.48	1,333.70	1,051.48
	b) HRJ	634.38	624.60	571.36	624.60
	c) RMC	123.70	162.65	189.94	162.65
	d) Unallocated	(430.88)	(447.73)	(879.18)	(447.73)
	Total	1,389.42	1,391.00	1,215.82	1,391.00

Notes :

- The operating segments identified are a) Cement b) HRJ and c) RMC - Ready mixed Concrete. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Cement segment results for the quarter and year ended March 31, 2024 includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published year to date figures upto December 31, 2023.
- Figures of the previous periods have been regrouped wherever necessary.



For and on behalf of the Board of Directors

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MANAGING DIRECTOR

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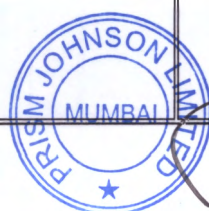
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :				
(a)	Net Sales	1,746.92	2,045.74	1,903.70	7,394.18
(b)	Other Operating Income	16.23	33.48	38.45	193.33
2	Other Income	13.99	9.70	14.45	34.56
3	Total Income	1,777.14	2,088.92	1,956.60	7,622.07
4	Expenses :				
(a)	Cost of materials consumed	452.42	490.42	474.21	1,877.21
(b)	Purchases of stock-in-trade	124.88	166.16	158.69	629.43
(c)	Changes in inventories	(96.09)	131.94	(30.80)	(7.02)
(d)	Power and fuel	360.96	337.62	426.24	1,483.84
(e)	Freight outward	227.60	250.03	252.70	940.89
(f)	Other manufacturing expenses	136.22	153.13	94.25	486.18
(g)	Employee benefits expense	158.99	151.78	164.95	619.90
(h)	Finance costs	54.66	51.43	48.45	192.62
(i)	Depreciation, amortisation and impairment expense	111.57	126.28	93.06	413.80
(j)	Other expenses	265.93	286.81	250.28	1,068.11
5	Total Expenses	1,797.14	2,145.60	1,932.03	7,704.96
6	Profit / (Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items and Tax	(20.00)	(56.68)	24.57	(82.89)
7	Share of Profit / (Loss) of Associates & Joint Ventures accounted by using the equity method	3.98	4.56	2.77	14.63
8	Exceptional Items (Refer note no. 2)	-	5.51	-	(242.55)
9	Profit / (Loss) before Tax	(16.02)	(57.63)	27.34	174.29
10	Tax expenses :				
	Current Tax	1.87	(32.20)	2.08	30.56
	Deferred Tax	0.36	27.51	2.78	7.73
	Adjustment of tax relating to earlier periods	0.01	(22.44)	1.72	(25.93)
11	Net Profit / (Loss) for the period after Tax	(18.26)	(30.50)	20.76	161.93
	Non-controlling Interest (on net profit / (loss) for the period)	(10.56)	(14.44)	2.87	(19.18)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	(7.70)	(16.06)	17.89	181.11
12	Other Comprehensive Income (net of tax)				
	Items that will not be re-classified to profit or loss	(1.48)	(6.85)	0.51	(5.81)
	Income tax relating to items that will not be reclassified to profit or loss	0.37	1.83	(0.13)	1.57
	Items that will be re-classified to profit or loss	0.77	6.82	8.11	13.69
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income for the period	(0.34)	1.80	8.49	9.45
	Non-controlling Interest (Other Comprehensive Income)	0.38	3.18	4.08	6.89
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(0.72)	(1.38)	4.41	2.56
13	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(18.60)	(28.70)	29.25	171.38
	Total Non-controlling Interest	(10.18)	(11.26)	6.95	(12.29)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(8.42)	(17.44)	22.30	183.67
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
15	Other Equity				885.60
16	Earning Per Share (Basic, diluted and not annualised) (₹)	(0.15)	(0.32)	0.36	3.60

SIGNED FOR IDENTIFICATION
BY
S R B C & CO LLP
MUMBAI



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Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 9, 2024. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
1	Provision for insurance claim receivable	-	-	-	58.94
2	Provision for entry tax matter	-	-	-	55.77
3	Provision for electricity cess matter	-	-	-	27.71
4	Provision for VAT matter	-	5.51	-	5.51
5	Gain from transfer of Andhra Pradesh project	-	-	-	(390.48)
	Total	-	5.51	-	(242.55)

During the year ended March 31, 2024, the Holding Company had conducted a comprehensive review of the matters under litigation. Considering the protracted nature of the litigations mentioned in serial no (1) to (4), the Holding Company had reassessed the status and had recorded provision of ₹ 147.93 Crores.

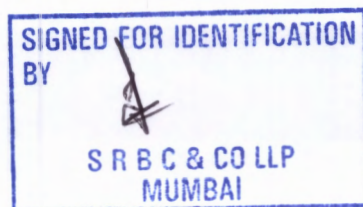
Also, during the year ended March 31, 2024, vide agreements dated July 13, 2023, the Holding Company had transferred the mining lease and sold certain freehold land parcels, etc. with regard to Andhra Pradesh project, to The Ramco Cements Limited, and had recognised a gain of ₹ 390.48 Crores.

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year Ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,275.12	1,333.30	1,446.72	1,333.30
ii	Net Worth (₹ Crores)	1,380.54	1,388.96	1,228.99	1,388.96
iii	Capital Redemption Reserve (₹ Crores)	20.71	20.71	13.94	20.71
iv	Debt Service Coverage Ratio (times) (Net profit after exceptional item & tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans))	1.63	1.78	1.25	1.82
v	Interest Service Coverage Ratio (times) (Profit (including exceptional items) before Depreciation, Interest and Tax / Interest)	3.30	2.80	3.79	4.46
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.92	0.96	1.18	0.96
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.90	0.93	0.89	0.93
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	-3.95	-5.13	-4.55	-5.13
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.41%	1.46%	0.04%	1.69%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	53.48%	52.40%	51.98%	52.40%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	17.86%	18.81%	22.47%	18.81%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	10.02	11.35	10.98	10.64
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	12.23	14.41	14.91	14.67
xiv	Operating Margin (%) (Profit before depreciation, interest, exceptional item and Tax less other income / Sales of products and services)	7.57%	5.44%	7.97%	6.61%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-1.05%	-1.49%	1.09%	2.19%

- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published year to date figures upto December 31, 2023.
- Figures of the previous periods have been regrouped wherever necessary.

Place : Mumbai
Date : August 9, 2024



For and on behalf of the Board of Directors

[Signature]
VIJAY AGGARWAL
MANAGING DIRECTOR

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CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2024

₹ Crores

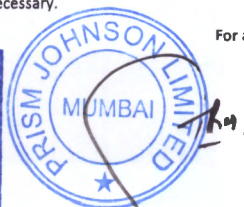
Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue				
	a) Cement	773.44	906.87	910.50	3,318.20
	b) HRJ	539.02	699.28	548.50	2,385.99
	c) RMC	353.17	393.72	366.04	1,471.18
	d) Insurance	101.85	89.26	121.40	438.90
	Total	1,767.48	2,089.13	1,946.44	7,614.27
	Less : Inter Segment Revenue	4.33	9.91	4.29	26.76
	Total Revenue from operations	1,763.15	2,079.22	1,942.15	7,587.51
2	Segment Results				
	a) Cement (Refer note no. 2 below)	49.68	(18.42)	63.11	336.17
	b) HRJ	3.70	20.29	(0.08)	51.51
	c) RMC	2.31	9.47	(4.39)	(14.43)
	d) Insurance	(24.23)	(27.03)	2.90	(40.18)
	Total	31.46	(15.69)	61.54	333.07
	Less : (i) Finance costs	54.66	51.43	48.45	192.62
	(ii) Other Un-allocable expenditure net of un-allocable income	(7.18)	(9.49)	(14.25)	(33.84)
	Total Profit / (Loss) before Tax	(16.02)	(57.63)	27.34	174.29
		As at	As at	As at	As at
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
3	Segment Assets				
	a) Cement	2,861.25	2,783.40	2,932.96	2,783.40
	b) HRJ	1,849.42	1,868.03	1,778.21	1,868.03
	c) RMC	778.29	788.42	536.81	788.42
	d) Insurance	1,198.08	1,165.18	1,041.84	1,165.18
	e) Unallocated	453.08	484.65	148.21	484.65
	Total	7,140.12	7,089.68	6,438.03	7,089.68
4	Segment Liabilities				
	a) Cement	1,801.44	1,734.27	1,601.91	1,734.27
	b) HRJ	825.32	826.52	777.66	826.52
	c) RMC	656.24	626.36	346.87	626.36
	d) Insurance	1,097.04	1,073.74	951.60	1,073.74
	e) Unallocated	1,379.54	1,439.83	1,531.00	1,439.83
	Total	5,759.58	5,700.72	5,209.04	5,700.72
5	Capital Employed				
	a) Cement	1,059.81	1,049.13	1,331.05	1,049.13
	b) HRJ	1,024.10	1,041.51	1,000.55	1,041.51
	c) RMC	122.05	162.06	189.94	162.06
	d) Insurance	101.04	91.44	90.24	91.44
	e) Unallocated	(926.46)	(955.18)	(1,382.79)	(955.18)
	Total	1,380.54	1,388.96	1,228.99	1,388.96

Notes :

- The operating segments identified are a) Cement b) HRJ c) RMC - Ready mixed Concrete and d) Insurance. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Cement segment results for the quarter and year ended March 31, 2024 includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published year to date figures upto December 31, 2023.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : August 9, 2024



VUAY AGGARWAL
MANAGING DIRECTOR